

State Board of Equalization

OPERATIONS MEMO For Public Release

No. : 1163
Date : December 15, 2008

SUBJECT: Expiring District Tax Effective January 1, 2009

I. GENERAL

In the City of Trinidad (Humboldt County), the “City of Trinidad General Revenue Transactions and Use Tax” (TDGF) of 1% will expire at midnight, December 31, 2008. After December 31, 2008, the tax within the city limits of Trinidad will be 7.25%. The tax rate in other areas of Humboldt County remains at 7.25%.

The Business Taxes Code Book and Publication 71, *California City and County Sales and Use Tax Rates*, are being updated to reflect the rate changes that will occur in the City of Trinidad. In the interim, staff should use the information in the table below when referring to the changes.

District Tax Area	District	Rate	Add-on Code	Effective Date
City of Trinidad (Humboldt County)	City of Trinidad General Revenue Transactions and Use Tax (TDGF)	1.00%	092	Expired 12-31-08

II. PUBLIC NOTIFICATION

The general public will be notified by means of news releases and special notices. In addition, the changes will be posted on the Board of Equalization’s (BOE) website, www.boe.ca.gov, and available by calling the BOE’s Taxpayer Information Section at 800-400-7115.

III. OBSOLESCENCE

This operations memo becomes obsolete when the information it contains is incorporated in the Business Taxes Code Book.

Randie L. Henry
Deputy Director
Sales and Use Tax Department

Distribution: 1-D